

*185 Soundview Drive
Port Washington, New York 11050*

September 24, 2010

Honorable James M. Peck
Courtroom 601
One Bowling Green
New York, NY 10004

Dear Honorable James M. Peck,

I am writing in regard to:

United States Bankruptcy Court
Southern District of New York
In re: Lehman Brothers Holdings Inc., et al Debtors
Chapter 11 Case No. 08-13555 (JMP)
Omnibus Objection to Claims (late-filed claims)

The claimant is: Mr. Jay Gelb
The claim number is: 35981
The claim classification and amount: Unsecured \$736,692.00

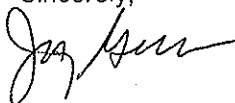
The reason why my claim should not be disallowed or expunged is because I filed my claim for owed compensation as soon as possible on 10/1/2009. Although the filing of my claim was about one week after the September 22, 2009 bar date, I hope you will understand that I was under tremendous personal and professional strain in my capacity as a Lehman Brothers employee dealing with the aftermath of the Lehman bankruptcy filing and filed my claim as soon as possible. As an employee of Lehman at the time, I fully expected to receive the \$736,692.00 of compensation that is owed to me. As a result, my claim should be upheld.

I have attached documentation of the above referenced claim.

I am representing myself with regard to this claim. Any reply to this response should be sent to me at:

Mr. Jay Gelb
185 Soundview Drive
Port Washington, NY 11050
Telephone: (212)526-1561 (Days), (516)883-5944 (Evenings)
Email: thegelbs@optonline.net

Sincerely,


Jay Gelb

